THE HINDOO PATRIOT

With which is incorporated the Indian Field.

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THE WEEK.

Monday, 15th December.

SPEAKING of the Czarewitch's visit to India, the *Daily Telegraph* writes:—"India has impressed the occidental imagination from time immemorial, and if any one is likely to find the gorgeous East all that he ever conceived it to be, surely it is an illustrious Prince who visits it as the honored guest of the Kaiser-i-Hind. The Czarewitch's tour in India this cold season, like Prince Albert Victor's last, will be strictly *incognito*, that is to say, "officially speaking," for otherwise he will be treated with all the consideration due to the heir of an Empire which includes half Asia. The Czarewitch and his brother are timed to arrive in India just before Christmas, when they will find the climate delightful. Considering the place that Russia has occupied in the popular imagination throughout Asia, this visit of the White Czar's heir apparent to India may be a little bewildering to the native mind. But the effect will be healthy, and will show that there exists no irreconciliable antagonism between the two great Imperial Powers. No better selection could have been made by the British Government than Sir D. Mackenzie Wallace to accompany the Czarewitch on his Indian tour, for that distinguished writer is specially conversant with both Russia and India. Everything should be done that can be done to enable the Czarewitch to see India as it really is, socially, materially, and politically' and thus carry away with him a just idea of British rule and polity in "the land of a hundred languages."

THE reduced rate for overland postage will most likely be introduced from January 1st.

Indian Engineering writes:—We understand that the scheme for re-organizing the P. W. D. is in active preparation and is being elaborated. The division into Imperial and Provincial services will be begun, we believe, at an early date, but the details of the scheme are a close secret, and when the scheme is matured it will be sent in the midst of the service like a dynamite shell, pleasing a few and upsetting the majority.

IT is stated that Her Majesty's Government has accepted the Trans-Salween boundary laid down last season by Mr. Ney Elia's Commission, and has informed the Siamese Government, that this line will be the boundary for the future. The districts known as Trans-Salween Karenni become part of the dominions of Samlami, the Karen Chief.

THE ratification of the Sikkim Treaty will take place in February next; but there are a few preliminaries to be gone through before that time in the way of appointing Commissoners by the "High Contracting Parties." China has not yet selected a representative, but it is expected that Mr. Hart will be the man; England has not yet appointed a Commissioner either, but Mr. A. W. Paul is named to represent British interests. Chief among the duties of the Sikkim Commissioners will be the fixing of a trading mart in the Chumbi Valley. Other matters to be arranged are the means for an exchange of correspondence, and a proper settlement of the grazing question.

THE Native Passenger Ships Commission continues to hold its sitting under most unsatisfactory conditions. At Wednesday's meeting Mr. Mackay handed in a statement to the President which ran as follows:—"The suggestion that improper questions were put to Mr. Bushby is without foundation, and should not have been made We, therefore, desire, while recording Mr. Bushby's letter of the 7th instant, that it should be clearly understood that it was still open to the members of the Commission by proper cross-examination to show that the evidence was unreliable." The President asked Mr. Mackay to alter this statement to—"That it was open to every member of the Commission by proper examination to show the value of his evidence." Mr. Mackay accepted the suggestion.

A TELEGRAM from Assam announces that Lienpunga, the notorious Lushai chief, surrendered unconditionally to the British Political Officer on the 9th instant.

Tuesday, 16th December.

THE *Pioneer* writes:—"The first step has now been taken towards a bifurcation of study in the Intermediate Arts Examination in connection with the Allahabad University. The proposals of the Faculty of Arts on the subject have yet to be submitted to the Syndicate; but if they are adopted, candidates who enter for the Intermediate examination, while they will all be examined in English, Mathematics, and Logic, will for the rest have two alternative courses open to them. Those who desire to restrict themselves mainly to a literary course may take a second language in addition to English, and either History. Trigonometry and Conic Sections: while those whose bent lies towards science will take Trigonometry and Conic Sections with Elementary Physics and Chemistry."

A RESOLUTON of the Finance Department is published in the *Gazette*, which after a reference to the recommendation of the Parliament[illegible]ttee for considering the claims of the Uncovenanted Services, that pensions should be paid at a fixed minimum rate of Rs. 9*d*, proceeds:—'In regard to the recommendation of the Committee that some period of furlough should in all cases count as service for pension, the Secretary of State has proposed and the Government of India has agreed that one year's leave with allowances in 15 years' service, and two years in 25 years' service shall be allowed to count as service for pension, provided that such leave is taken out of India." The recommendation of the Committee that service should qualify for pension from the age of 20, instead of 22, has been accepted. A further Resolution will issue subsequently, dealing with the remaining questions regarding the leave and pension rules when they are finally decided.

ZADKIEL'S Almanac is at it again for 1891. The old man tells us, among other things, that in January H. R. H. the Duke of Clarence and Avondale will have a bad quarter of an hour, if he does not avoid dangerous places, because he has the moon at his birthday anniversary at the place of Mars at his birth. In February we may expect to hear of all sorts of horrors; in March the Czar will be persecuted by Nihilists, the Pope will get into trouble, and may die suddenly; and for France a 'quiet little reign of bloodshed and massacre is predicted. But look out for April! England is promised a difficulty which may have to be settled by war, and the United States are booked for a hard time in politics. This will increase in May to such an extent that Congress will be called upon to enlarge the army. In India, Zadkiel says, an epidemic will assist the snakes in decreasing the population. June will be a hard month for London. There will be no end of work for Scotland Yard, for murder, robbery, and vilence will be in full bloom. Company speculators are told to beware in June, because the Stock Exchange will have a sort of financial *delirium tremens* attack.

AUGUST will be such a bad month that it gives one the shivers to record it. Deaths by violence and murders will be prevalent both in London and Paris: more than one company will be wrecked; a certain Royal Duke will again suffer fever, and America is again told to buckle on her war garters. War will rage in Turkey. With whom it is not stated, but there will be war just the same. Ditto October. The remaining months will be uneventful, save for a continuance of murder, rapine and disease.

THE Leprosy Commission are now in Madras, where they are visiting Trichinopoly and other places. The Commission will then divide into two parties. Dr. Rake, with Surgeon-Major Thompson, and possibly Dr. Buckmaster, will leave Madras on the 24th instant for Rangoon, and visit Mandalay, Thayetmyo, and Moulmain, in addition to Rangoon. Surgeon-Major Barclay and Dr Kanthack, after completing the inspection of places in the Madras Presidency, will visit the Central Provinces. All the members of the Commission propose to re-assemble in Calcutta about the 25th of January, and, after spending some days there, to visit Burdwan, Bankura, and probably Birbhum, before proceeding to the North-West Provinces and the Punjab.

Wednesday, 17th December.

'I HEAR,' says the London correspondent of the *Glasgow Herald*, that on the application of the Maharajah Dhuleep Singh he is about to be re-instated in the Order of the Star of India. It may be remembered that one of his first acts after his return from Aden, on his abortive journey to India, was to return from Paris the cross and insignia of the G C.S.I. He made this fact public at the time. He has recently applied to be restored to his position in the Order, and this will be done with as little delay and noise as possible, as there is a general desire, in conformity with the Queen's personal command, to make this return to his former position in this country as easy and gentle as possible. I am told also that it is a mistake to think that his Highness was in want, or anything approaching to it. There is a general feeling in official circles that the Maharajah's family dissatisfaction a few years ago was not handled as prudently and magnanimously as it ought to have been; but for mismangement, the scandal would never have occurred, the departure from England the journey to India, the arrest at Aden, and all the rest. But the gentleman chiefly responsible for it all, and in whose hands the matter was left, is now dead, so that on all sides there is a desire to let the past be forgotten, and to enter into no discussion respecting it.'

AFTER reviewing various measures of Lord Connemara's administration, the *Madras Mail* shows that measurable advance has been made in material prosperity, and concludes:—'The Presidency has cause to be grateful to Lord Connemara for the zeal, kindliness and success of his efforts to justify the confidence the Queen reposed in him. His administration will be a bright epoch in the annals of Madras. A vast number of people unite in the hope that he may for many years be cheered by the knowledge that he did not labour in the Presidency in vain."

AT a meeting of the Anthropological Society of Bombay held on Wednesday, Mr. H. H. Risley delivered an interesting address on the methods and progress of anthropology in Europe and in India. During his stay in Europe Mr. Risley appears to have set himself to convince the leading English anthropologists of the necessity of paying more attention to Indian phenomena, and his efforts have met with a certain measure of success. The British Association have formed a standing committee consisting of Sir William Turner, Professor Flower, Dr. E. B. Taylor, Dr. Garson, Mr. Bloxam and Mr. Risley to promote the study of the 'Habits, Customs, Physical Characteristics, and Religions of the Natives of India.' In pursuance of this object the Secretary of State has been addressed by the British Association. A fresh movement has now been started in Cambridge under the auspices of Professor Robertson Smith and Mr. J. G. Frazer in furtherance of a larger scheme for observing Indian custom, ritual and folk lore. Mr. Frazer, who holds a "Research Fellowship" at Trinity College, Cambridge, has undertaken to visit India next cold weather for the purpose of prosecuting inquiries on the spot, and there seems to be every prospect that a great stimulus will be given to the study of Indian ethnology. In conclusion Mr. Risley pointed out that the examination of living tradition and existing usage, so far from conflicting with the study of ancient books, tends to supplement and illustrate the information which is derived from that source. He showed how the results of his inquiries in Bengal instead of, as was at first supposed, subverting the ancient theory of caste, go strongly to confirm it, and on this ground anthropology may be commended to the notice of orthodox Hindus and students of Sanskrit literature.

MR. PERCIVAL SPENCER made a balloon ascent and parachute descent at Kobe, Japan, on the 3rd November, and fell into the sea. There was much excitement. A Japanese man-of-war sent a boat off to him, no launch having turned up. Meanwhile, a fishing-boat bore down on him and rescued him; but he lost his balloon, valued at £120, though he saved his parachute. Mr. Spencer was to give an aeronautical exhibition before the Emperor of Japan at an Imperial Garden Party on November 10.

AN excessive frost prevails throughout Great Britain.

Thursday, 18th December.

MR LYALL, Commissioner of Chittagong, is now at Calcutta to discuss with Government the question of increasing the force of police so as to dispense with the necessity for a military occupation of Fort Tregear and the other posts in the Western Lushai country.

THE *Pio*[illegible] says: "The [illegible] last summer's agitation [illegible] Municipality will soon be made [illegible] correspondence is closed, and the papers are [illegible] Punjab Government which will shortly be issuing them. It is pretty well known that the position of that Government in the matter has been one of obstruction to reform, and that the Government of India would have been willing to go very much further in the way of carrying out the reconstitution of local authority on the lines suggested by the memorialists, if Punjab experience had not stood in the way. The result must necessarily be a compromise of some sort. We suspect that it will turn out that the Punjab Government has been allowed to have its own way in the matter of not placing the affairs of Simla in the charge of a special officer, while on the other hand the Municipal Committee will be very considerably reduced in numbers, the system of nomination being introduced at the same time to an extent that will secure the Government in the possession of that direct influence in local matters of which, by an elaborate and foolish fiction, it has for some years deprived itself."

WE have all heard endless stories of the miserable looking little lad whom it pleased the Shah to drag about with him wherever he went on his visit to Europe. Here is the story as told in the *Figaro*:—"There is no one who holds as high a position as Meli Djeck (Little Sparrow), the present favorite of the monarch. His father, a Kurd of very short stature, who held the humble position of underchamberlain at the palace, married the sister of one of the King's *masseuses*, who was even shorter than the husband. Meli Djeck, the offspring of these pigmies, was two years old when he was brought into the palace. The king was amused at his small size, his vivacity, and his tricks, and gave orders that he was to be maintained in the inner palace. If Meli Djeck—petted by the women, spoiled by ennuchs—was capricious, self-willed, and disrespectful, the Shah applauded; if he went fearlessly against all the rules of the Court etiquette, the Shah beamed. In the same degree as the boy grew in favor, his parents position rose. Recently "Little Sparrow" has been raised to the rank of a first class General; he keeps an establishment which costs the Shah £150,000, has horses, eunuchs a military band composed of children of his own size, and treats as his equals the Royal princes, who look at him with jealous eyes, but who, nevertheless, lavish their presents upon him. The latest news from Persia states that "Little Sparrow" is betrothed to the Shah's youngest daughter."

THE London correspondent of the *Hindu* writes:—"A paragraph has got into the papers here about Deptford and Mr. Lalmohun Ghose. After describing the invitation sent to Calcutta one paper proceeds to remark:—"Mr. Ghose is at present in Calcutta, and the Association are awaiting a reply. This may be unfavourable, as Mr. Ghose has already intimated he will not stand unless the invitation of the Association is a unanimous one. This it is not, for there is a small minority of the Association in favour of Mr. J. H. Wilson, Secretary of the National Sailors' and Firemen's Union." After making enquiries I am told that the statement fairly represents the situation, except that the Wilson group do not form "a small minority," but a fairly influential one. However, the Ghoseists are in the majority in the Council of the Association. If the Party outside were thoroughly united Mr. Ghose would have a good chance of being elected. I was greatly surprised to be told that a man of great influence and repute, like the Rev. J. T. Wigner, an ex-President of the Baptist Union, and the Rev Morley Wright, a prominent Congregationalist, did not support Mr. Ghose in 1886, and cannot be counted upon to do so in 1891 or 1892, whenever the next election may come off. This abstention of men, whose support to an Indian candidate ought to be considered as absolutely certain, is inexplicable Mr. Ghose, no doubt, is in possession of all the facts necessary to enable him to come to a decision, and it is to be hoped that whatever the issue the interests of India may be safeguarded and benefited. In saying this I mean that if Mr Ghose comes to Deptford I hope he may be successful, and that neither he nor India may experience the discomfiture of a third defeat."

LORD Salisbury has summoned Mr. Cecil Rhodes to London, for the purpose of conferring with him in reference to the Anglo-Portuguese difficulty.

Friday, 19th December.

THE vexed question about Barisal Guns is yet as far from settlement as ever. It came up to the Asiatic Society in one of its recent meetings when Lieutenant General Mainwaring stated his inability to accept the various prevalent theories. His own theory is as follows:—"The vast river formed by the coalescence of the Ganges, Brahmaputra, and Megna with the numerous large streams chiefly meeting in the mouth of the misnomened Megna, here resolves itself into a broad sea commingling with and augmenting in no small degree the waters of the Ocean Bay. This mighty river and all the enormous and innumerable volumes of water-mouths of the Ganges which pour southward into the Bay, carry with them innumerable quantities of mud and fresh decaying and decayed vegetable and other organic matter. All this composes the bed of the Bay. In it are germinated vast ever accumulating stores of gas. This, without doubt, partly escapes, gradually, by ebullition, but a far greater portion is confined in the superincumbent mud. This, when collecting in quantity too great and forcible to be restrained, bursts forth and discharges itself into the air, thus occasioning the report." Babu Gaurdas Bysack remarked that, according to General Mainwaring, the sounds of the 'Barisal Guns' are produced by the action of river water on the mud, bed or bank, and that of gas generated from vegetable matter, but these conditions were certainly not confined to the rivers in Backgeranj, or in the eastern districts, where the mysterious phenomenon occurs. They are equally, or perhaps with greater force, applicable to the Hughli river, which brought down much vegetable matter; and yet no sound of the kind is ever heard at Diamond Harbour or in the vicinity of Calcutta. He has heard the sound at Tumlook, but the fact that the river Rupnarain on which that town stands, carries greater quantities of vegetable matter than the river Hughli had yet to be established before the theory could be accepted. Colonel Waterhouse suggested that the sounds might be due to explosions in the petroleum beds at Cheduba Island. The President urged further observations, and suggested that the Government officers at Hattia, Manpura, and Dakhin Shabazpur should be addressed. It was clear that in Backergunge the sounds came from the south, and the "echo-theory did not seem to account for them. as they were heard where there were no river banks, *e. g.*, at Kukri Mukri."

HER MAJESTY'S DAILY WORK.—"The Queen's day begins a little later now than formerly, the rheumatic affection from which she suffers having diminished her strength, although she still works very hard. Rising between eight and nine o'clock, she breakfasts in a tent erected in the gardens. From ten to two Her Majesty works. One of the Ministers is always at hand, but the Queen seldom presides over a Council, except on some very exceptional occasion. Every day there are twenty or thirty packets of despatches for Her Majesty to look through. Everything comes under her eyes. Prince Albert used to say that the Queen ought to be the best informed person in the realm. 'Ministers go out—the Queen remains' said the Prince. Her Majesty has remained faithful to the weighty programme which amazed the Emperor Napoleon III, and assuredly the principal secretary, Sir Henry Ponsonby, has anything but a sinecure. When the Queen has been working at Frogmore you see her return to Windsor bringing back the precious despatch-boxes in the carriage. Then Sir Henry Ponsonby takes possession of them, sorts the contents, and forwards the despatches to their destination."

IT is believed that the Washington Treasury, with the object of relieving the stringency of money, is in favour of purchasing the whole stock of silver in the United States, amounting to thirteen million ounces; and a further amount equalling the annual withdrawal of notes. It is proposed thereby to increase the currency by thirty millions of dollars.

THE financial situation in America has very materially improved.

A decree has been issued by the Emperor of China granting yearly an audience to Foreign Ministers at Pekin.

THE United States troops have arrested the Indian Chief Sitting Bull, whose followers attempted to rescue him. In the melee that followed Sitting Bull and several others were killed. This is probably an end to the rising.

DR. P K. ROY, Professor, Presidency College, is allowed leave for one year.

MR. PHEROZESHAH M. MEHTA, the President-elect of the Congress, will be entertained at a dinner by the members of the Ripon Club at Bombay before his departure for Calcutta by Sunday's mail train.

Saturday, 20th December.

THE *Times* states that in consequence of the late affair at Mutuca's Kraal, a furious mob attacked the British Consulate of Quillimane. The Portuguese officials have arrested the leaders of the disturbance. Advices from Lisbon state that eight hundred Portuguese troops are being despatched to East Africa.

SIR RICHARD TEMPLE and Sir John Strachey represent India on the Organisation Committee of the Imperial Institute. The Prince of Wales has accepted the Maharaja of Jaipur's offer of £20,000 towards the funds of the Institute.

THE court martial on the loss of H. M. S. *Serpent* found that the ship was quite sea-worthy, and that the disaster was due to an error of judgment on the part of those in charge of the navigation of the vessel.

THE Chinese Government have assented to the opening up of the province of Shen si to Russian trade.

MR. MARKS, Editor of the *Financial News*, has lost the action for libel which he brought against Mr. Butterfield, publisher of a pamphlet in which he was accused of immorality, robbery, and fraud. The Judge stated that he differed from the verdict entirely.

MR. JUSTICE BIRDWOOD will succeed Professor Wordsworth as Vice-Chancellor of the Bombay University.

THE District reports on the crops in Bengal up to the week ending the 13th instant, speak of the damage done, to a slight extent, by locusts in parts of Burdwan, Bankura, Jessore, and Manbhum Districts. The only District, which enjoyed an immunity from their depredations, is Hughli, where they made their appearance without "doing any injury." Prices of food-grains have fallen in Pubna, Patna, Gya, Sarun, and Maldah. Lohardugga is the only District where rain is "still badly wanted for the *rabi* crops." The result of the harvest in all Bengal in the aggregate is considered to be satisfactory.

A NUMEROUSLY-ATTENDED and fairly representative meeting of the Mahomedan community was held at Madras to protest against the proposal to raise the age of consent, the proceedings being conducted exclusively in Hindustani. Khan Bahadur Nizam-uddin, Secretary of the Anjumani Mufidi, presided. A Memorial to the Viceroy and Governor-General, protesting against the proposed measure, was read and adopted, and resolutions were passed, appointing a Committee to carry out the objects of the meeting, and to open a subscription to defray the necessary expenses.

THE Romesh Chunder Hall at Tangail in Mymensingh, says the local correspondent of the *Hitakari*, will be duly opened on the 1st of January next. The hall is named after Mr. R. C. Dutt C. S., late District Magistrate, Mymensingh.

THE *Bombay Gazette* thus speaks of Mr. Nugent of the Bombay Secretariat who has been appointed to be an Additional Member of the Viceroy's Legislative Council:—'Conscientious and straightforward in the discharge of his various duties, and candid and fearless in the expression of his convictions, he has done excellent service both to the Government and the public. He has always shown himself a warm advocate of the scheme of Local Self-Government, and has consistently urged the desirability of carrying out that scheme to its fullest practical extent. Mr. Nugent has always been looked upon as an uncompromising opponent of jobbery in any form, and as an unflinching advocate of economy in all departments of the State—qualities which have, in former times evoked hostile criticism in certain quarters, but which, when correctly understood, have entitled them to thankful recognition. He has consistently advocated the employment of highly-educated Native labour in Government Departments and of University graduates in the higher branches of the Land Revenue Service. The large number of University men employed in the Secretariat owed their appointments to his systematic appreciation of higher education. Himself a University man, he has always sympathised with their legitimate aspirations, appreciated their worth, and given them a helping hand whenever it was in his power to do so. Mr. Nugent has cordially supported every effort to draw upon local manufacturers for the supply of Government stores.

IT has been resolved to send a punitive expedition against such sections of the Orakzais on the Meranzai border near Kohat, as have not yet paid up their fines and made their submission. The troops move against them in the spring.

IT is officially notified that the rate of postage from India to the United Kingdom will be reduced to 2½ annas per half ounce from January 1st. A similar change will be made to and from Aden.

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THE INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE,

(210, Bow Bazar Street.)

(SESSION 1890 91.)

LECTURE by Dr. Mahendra Lal Sircar, on *Tuesday*, the 23*rd Inst.*, at 7 P. M.

Subject: Specific Heat; Calorimetay. Latent Heat.

MAHENDRA LAL SIRCAR, M. D.,

Honorary Secretary.

December 20th, 1890.

The Hindoo Patriot.

MONDAY, DECEMBER 22, 18890.

MR. JAMES MACKAY ON THE INCOME-TAX.

WE have in a previous issue briefly noticed a few of the speeches made at the recent St. Andrew's Dinner held in the Town Hall. The Chairman, Mr. James L. Mackay, in proposing the toast of the Viceroy and the Land we live in, referred to a number of the burning questions of the day in the solution of which both Europeans and Natives are alike interested. The most prominent of these was the Income-tax, which Mr. Mackay discussed in a manner that left nothing to be desired. The views of a man of his abilities and position upon this subject possess a peculiar interest and value. He thus began:—"Gentlemen, some little time ago, when money was wanted to fortify our frontier, and the exchequer was found to be low, when Russia was threatening us and the Eastern Question was the momentous one of the day, the country was appealed to for help; we were all asked to put our shoulders to the wheel and to agree to assist the Government by giving up to them 2½ per cent. of our income. The appeal was heartily responded to without demur, an Income Tax Bill was passed with almost no opposition either from the non-official members of His Excellency the Viceroy's Council or the Press. We were told by Lord Dufferin in that pleasant way which was peculiarly his own that we had all come up to the scratch like men, we were patted on the back, and assured that our conduct would be appreciated, not only by the Government of India, but by Her Majesty the Queen. Years slipped away, gentlemen, the frontier defences were getting towards completion, the financial equilibrium had been restored, and, as is natural in human nature, we began to look for some tangible acknowledgment of our admittedly patriotic action, something beyond the pleasing platitudes applied to us by Lord Dufferin in 1886. To our dismay, however, instead of an easing-off in the rigour of the income tax assessment, we found some months ago, that not only Indian incomes were being more rigorously taxed than before, but that profits made by merchants, resident out of India, on goods sent to this country for sale, were also to be compelled to contribute their quota to the exchequer, and that the persons selling the goods in India were to be made responsible for its collection and payment. This last move, gentlemen, rather opened our eyes and attracted attention to the whole question of the income tax, with the result that the Government were memorialised on the subject by almost all the public bodies in India." At the beginning of 1886, when the Income-tax was re-introduced to meet the financial difficulties of the Empire, the public were led to believe that the additional burden imposed on them was of a temporary nature. But in replying to the memorial of the Chamber of Commerce a few months ago, the Government declared in plain and emphatic terms that the Income-tax is to be a permanent feature in the fiscal system of the country. Had this declaration been made five years ago when the "odious" tax was re-imposed, the measure would have been bitterly opposed by all classes of the community from one end of the country to the other. If a decided stand was not made against it, the reason is to be found in the fact that the public believed that the "hated" tax was a special and temporary call upon the country, and that it would not be kept up as a permanent source of revenue. Now, we are told that the financial difficulties of 1886 were the *occasion* rather than the *cause* of the re-introduction of the Income-tax—an impost, which, be it remembered, was first imported into this country to meet grave financial situation caused by the events of 1857-58. The affinity between 'occasion' and 'cause' is so close that ordinary minds cannot differentiate the subtle distinction, and when money was wanted and the Income-tax was re-imposed, they naturally referred to them as cause and effect.

Mr Mackay drew the attention of his hearers to that portion of the Government of India's recent letter to the Chamber of Commerce, in which it was stated that the non-official community would never have permitted Income-Tax Bill to be so quietly carried through the Legislative Council if they really thought that the tax was unsuited to the circumstances of a country like India. "I think, gentlemen," Mr. Mackay pertinently observed, "this is scarcely the return we might have expected for the patriotism we displayed in 1886, when Government were at their wit's end to find money for the conquest and pacification of Upper Burma and for the fortification of the North-West Frontier against the threatened Russian invasion, but it is a lesson to us for the future which I sincerely trust will not be disregarded. We must remember, hereafter, gentlemen, when measures are before the Legislature to take care that the public view of them is expressed in no uncertain voice, so that we may not lay ourselves open to be twitted, as we have been in this instance, with manufacturing arguments to suit our own views." In connection with this matter, it must not be forgotten that in the debate on the Income Tax Bill, Mr. Robert Steel, the representative of the European mercantile community in the Legislative Council, asked for information as to the duration of the new impost and Sir Auckland Colvin, the then Finance Minister, said "that if the Government finds itself in a position to make remissions of revenue hereafter, the question of the Income-tax should be put on the same footing and receive the same consideration as any other question of remission of revenue." If language has any meaning, the words we have just quoted clearly show that in 1886 the public had good reason to believe that the Income-tax would not be retained as a permanent source of revenue after the financial difficulties, which had occasioned its re-introduction, had disappeared.

All sensible and right-minded persons, who are thoroughly acquainted with this country and its people, will join with Mr. Mackay in hoping that the Government of India may yet be induced to alter their decision and abolish the Income-tax altogether. Even if they should think that the tax is suited to a country like India, still its abolition will be brought about, as Mr. Mackay points out, by their being compelled in common justice and fairness to greatly extend the present low limit of exemption. He remarked:—"In England incomes of £150 a year and under are wholly exempt from payment of income-tax, while incomes of from £151 to £400 a year are exempted to the extent of £120, but in India the exemption limit is only Rs. 500, or say £35 per annum. Now gentlemen, I take it as an axiom that a direct tax upon income should only be levied when the income is sufficiently large to admit of a considerable portion of it being spent on veritable luxuries. 'At home' it is considered that a man with an income of £150 a year can afford no luxuries, and that therefore his income should not be directly taxed, but in India it is apparently considered that any one with an income of over Rs. 42 per month, or £35 per annum is sufficiently affluent to afford both to pay luxuries and to pay Income-tax. Gentlemen, was there a more cruel sarcasm? * * * Were the exemption limit in India raised to what it is in England, all incomes of less than Rs. 180 per month, or Rs. 2,160 a year, would be exempted from taxation, but this limit for India would in my opinion be in no respect analogous to the limit in England, so far as Europeans are concerned. It must be remembered that the expenses of living in this country for Europeans are far in excess of what they are in England, and that the contingencies are very much greater. The pay of Europeans here consequently must be higher than in England and must include a margin to meet contingencies. In calculating, therefore, what income in India would be the equivalent of £150 a year at home, all the liabilities to which a man's income in India is subject, which do not exist in England, ought to be taken into consideration; and if this be done, I think, you will mostly agree with me when I say that to put us on a par with England, the exemption in India, for Europeans at any rate, ought to be raised to not less than Rs. 300 or Rs. 400 per month, or the equivalent of £300 or £400 a year." Mr. Mackay, we regret to find, made the mistake, which is so common among Britons, of thinking that the expenses of Natives of India are much lighter than Europeans. We do not wish to discuss this question here. It is sufficient for our present purpose that Mr. Mackay has the good sense to see that it would never do to have one rule for the European and another for the Native. He recognises that the proper course would be to make the exemption limit alike for all, as it is now. Mr. Mackay also admits that the present exemption limit, even for Natives is far too low, especially for those resident or employed in the Presidency towns. He said:—"I venture to think, gentlemen, the average Native clerk employed in a mercantile or Government office in Calcutta, and drawing from Rs. 50 to Rs. 100 per month, burdened as he probably is with the maintenance of a number of relatives, in addition to a large family of his own, has seldom one rupee to rub against another, far less to spend on luxuries. Ground down by poverty, hard-worked all day with a long journey to make at night before he reaches his home at 7 or 8 o'clock, and then faced by the necessity of having to start again early next morning, his weary round going on day after day, week after week, and year after year, who can wonder if the unfortunate comes to regard the Income tax collector as little better than a Turkish oppressor when he makes him regularly disgorge a share of his miserable monthly pittance. A direct tax upon income ought not to be levied from such men. The limit of exemption ought to be raised to exclude the poor." The Government of India tell us that the tax is just in principle. Of course it is; but then it is also a recognised principle that a direct tax upon income should only be levied when the income is sufficiently large to admit of a considerable portion of it being spent on luxuries. Common justice and fairness demand that a person who finds it extremely difficult to provide himself with the bare necessaries of life with his earnings, should not be called upon to pay a direct impost like the Income tax. If the Income-tax is to be retained as a permanent source of revenue, the limit of exemption must be raised. And if the limit is raised to the English level, as it certainly ought to be, so little will be left to collect that it will not be worth the cost of collection. The latest returns on this subject show that of the 294,000 non-officials who paid the income-tax in 1886 only 30,000 had incomes of over Rs. 2,000. Mr. Mackay remarked:—"If the exemption minimum is raised to the point to which I believe Government will be forced to raise it, so as to exclude the veritable poor and needy, there will be practically no one left to tax, and the tax, as a whole will have to be abolished. * * * I am disposed to think that we are chiefly indebted to what I venture to call the mistaken conscientious scruples of a high financial authority, for whom we all entertain the greatest respect for the resolution to endeavour to retain the income tax as a permanent institution." Yes, the people of India are indebted to Sir John Strachey for the re-introduction of the "odious" Income-tax. The License-taxes, out of which the present Income-tax has sprung, were imposed by Sir John in order to fill the gap that could be caused by the remission of the import duties. He was the evil genius of the Government of India so long as he was a member of it, and it is not yet freed from his pernicious influence.

THE PUNJAB UNIVERSITY.

THE reader may remember that the Viceroy, as Patron of the Punjab University, presided at its ninth Convocation held in the month of November last year. In the course of the speech delivered on the occasion Lord Lansdowne strongly denounced the practice on the part of students and their friends of setting on foot agitation for the purpose of lowering the standard of examinations. His Lordship regretted that complaints should be made, because our youths did not find it so easy as they expected to obtain a University degree; and that their friends, instead of suggesting that students should increase their own proficiency, urged, on the contrary, that the examinations should be made easier. Lord Lansdowne deprecated all agitation for a lowering of the standard of examination, and expressed an earnest hope that the students, their friends and the public would not exercise pressure in order that the examinations might be made easier. When the Viceroy made these observations a year ago, he had evidently in his view the bitter complaints which were then being made in the Native Press of Bengal against the wholesale slaughter of the innocents at the Arts examinations of the Calcutta University for 1889, and the clamour that had been raised at Lahore against the unreasonably high standard exacted by the Punjab University. As regards the University slaughter of innocents that took place in Bengal last year, we do not desire to say anything here. But we are pleased to find that the agitation set on foot at Lahore against the unduly high standard aimed at in the Punjab University examinations, has proved successful. The tenth Convocation of that University which was recently held, was presided over by the Lieutenant-Governor of the Punjab in his capacity of Chancellor, and in the course of his address delivered on the occasion, Sir James Lyall thus referred to the reduction of the pass-percentage: "The revision of the pass-percentages and standards for the Middle school and Arts and Oriental examinations is perhaps the most important action which the University has taken in the past year. The excessive proportion of failures in these examinations which had occurred for some years previous to 1888 aroused a feeling of discontent in the minds of many masters of schools and colleges, as well as among the mass of Punjab students. It was asserted that this proportion of passes tended to discourage high education, and was due partly to great fluctuations in the standard of the examination papers, and principally to the rules of the Punjab University requiring higher percentages than the rules of the Calcutta and other older Universities. As there seemed to the Punjab Government to be a considerable amount of truth in these representations, the matter was recommended to the attention of the Educational Conference which sat in May 1889. The subject was very carefully considered by the Conference, and the Punjab Government in August recorded a Resolution in which most of the conclusions of the Conference were accepted." We congratulate the Punjab University on the revision of the pass-percentages. There can be no doubt that this measure will give an impetus to higher education in the land of five waters. There can be no doubt that if the examinations are beyond the capacity of an ordinary student, they become injurious to the cause of education, and hold the strongest inducement to the teacher to neglect the mass of students and devote himself to a few picked scholars. It was also most reasonable to require students in the Punjab, where education is of comparatively recent growth, to satisfy conditions which are not exacted and could not be fulfilled by students in any other part of India. It must not be forgotten that the present pass-percentages of the Punjab University, even after reduction, are higher than those of any other University. This being the case, there is no fear of the standard of education in the land of the five waters being unduly lowered.

The Chancellor observed with satisfaction that the people of the Province are not disposed to allow the Local Government or the University to have the monopoly of interest in the progress or direction of popular education. Sir James Lyall mentioned the more important of the independent educational movements which have been set on foot in the Punjab during the last five years. The Arya Samaj have established the Dyanand Anglo-Vedic College and School at Lahore with branch schools at other places. The Anjuman-i-Himaiyat-i-Islam have founded a large High School for Mahomedan boys and some 30 girls' schools at Lahore and branch schools in other places. A scheme for starting a Sikh Central School and College has been matured, and is about to be carried out. The Maharaja of Patiala has not only promised a magnificent donation to this institution, but has also offered the Punjab University an endowment of Rs. 50,000 for the foundation of scholarships in honor of the visit of the Duke of Clarence to his capital. The Chancellor said:—"I myself regard these independent movements with entire satisfaction: they indicate no doubt that certain classes wish to have a closer and more independent control over the education of their children than they can have in ordinary schools supported from public funds, and they wish to effectually combine religious with intellectual education, but they do not indicate any narrow spirit of bigotry or reactionary feeling in regard to education; on the contrary, it may be safely said that at the present time there is a general absence of such a feeling in the Province, and that there is no indication of antagonism on questions of general principle. These independent movements show real life, and will, it may be hoped, lead to a wholesome diversity of growth. There is no fear of these institutions following in the end any lines in the system of our State-controlled institutions which are practically shown to be good and useful; on the other hand they are likely to afford any hints to the Government and to the University, and to keep our energies alive by the spur of competition. These signs of independent energy also encourage me more than any thing else to hope that our high education will soon be less sterile than it has hitherto been, that in addition to well educated officials we shall soon have many true students, lovers of learning and searchers after truth whose presence will be shown by the improvement of the vernacular newspaper press and by the creation of a new vernacular literature." The independent educational movements of which Sir James Lyall speaks, will, if properly conducted, be productive of immense good to the country, and we hope earnestly that all of them will prove successful. Signs of independent energy are always welcome and give sure indications of the awakening of the people.

In the concluding portion of his speech Sir James Lyall expected the students of the Punjab to devote themselves to the creation of such a vernacular literature as would raise and widen the moral and intellectual ideas of the masses, and help the Government to guide its course in the difficult time which the rapid change in popular ideas and belief is bringing. We need hardly say that the educated Natives are fully prepared to give the Government all the help in their power to enable it to discharge its duties and responsibilities satisfactorily. But the misfortune is that our rulers do not place any confidence on them. So long as the educated natives are looked upon with suspicion and denounced as preachers of sedition and as rebels at heart, it is impossible for them to fullfil the important task which Sir James Lyall would impose on them They would be only too happy to assume their proper position of interpreters between the rulers and the ruled if the Government should allow them to do so.

CONGRESS ARRANGEMENTS.

THE Congress arrangements are now almost complete and delegates are coming in. Several houses in Ballygunge, Bhowanipur, Chowringee and the Mohun Bagan Villa have been furnished according to the requirements of each class of delegates, and responsible superintendents with bands of earnest volunteers are in charge of each house with properly equipped Intelligence, Postal, Police and Medical departments. There will be two Central Stores from which all supplies will be indented and Superintendents will look to all details of the comforts and convenience of the guests under their respective charge. Bengal, Behar, Assam and Orissa delegates will in all possible cases make their own arrangements, though in cases in which such arrangement cannot be conveniently made, the Reception Committee will look to their accommodation. But in no case will visitors be provided for and they will have to make their own arrangements. Delegates will not be allowed their seats without producing properly authenticated delegation certificates and paying a delegation fee of 10 Rs. which will include their board and lodging. Visitors may have tickets for 5 rupees each on application to any of the Secretaries or their Agents scattered all over Calcutta, particulars of which can be seen in handbills. Those requiring reserved accommodation will have to pay 10 Rupees. Subscribers of 25 Rupees and upwards will have separate reserved accommodation while a separate space has been enclosed for distinguished visitors, both native and European, to which ladies also may have admission. The Congress pavilion will accommodate 6,000 persons in the very least, and when nicely done up with flags, festoons and bunting the galleries are likely to present an altogether imposing sight from a spectacular point of view. Those who have been present in all the congresses declare that the Calcutta pandal will yield to none that have preceded it. Delegates will be seated according to the distance that they come from and home delegates have graciously decided to keep the worst places for themseves as was done in the other Congresses. The visitor's tickets will entitle the holders to be present at all public proceedings, but care will be taken to scrutinize all tickets and delegation certificates so that no imposture may be possible.

The following particulars of the arrangements may interest our readers.

The following houses have been already engaged for the delegates:—

"(1) No. 17, Ballygunge, Circular Road. This building belongs to Sir Romesh Chunder Mitter. It will accommodate from 60 to 70 delegates. It is about a mile from the Tivoli Gardens where the Congress will be held.

"(2) No. 22 Ballygunge. This house belongs to Mr. T. Palit. It is very close to the above house, and thus about a mile from the Congress place. This house will accommodate about 100 persons.

"(3) No. 36, Old Ballygunge, Circular Road. This house also belongs to Mr. T. Palit, and it will accommodate 40 delegates. It is only a few steps from the above house, and is thus nearly a mile from the Congress Hall.

"(4) No. 20, Loudon Street, belonging to Babu Janaki Nath Roy of Hatkhola. It is only about a quarter of a mile from the Tivoli Gardens. Will accommodate 70 delegates.

"(5) No. 3, Lansdowne Street. It is very close to the Tivoli Gardens, and will accommodate 35 delegates. This house belongs to Babu Romanath Ghose of Pathuriaghatta.

"(6) Ahiripukhur Road. Very close to the Congress Hall. It will accommodate 22 delegates.

"The owners of all the above houses have kindly placed them free at the disposal of the Congress Committee. Besides, a house has been hired at Pipulpatti Road, Bhowanipore, which will accommodate some 34 delegates, and the Mohanbagan house, belonging to the late Babu Kirti Chunder Mitter, has been secured. This is a grand house and will give accommodation to more than 400 delegates.

"The first two houses, that is to say, No. 17, Ballygunge, and No. 22, Ballygunge, belonging to Sir Romesh Chunder and Mr. T. Palit, have been specially reserved for the Mussulman delegates.

"It is expected that the Bengal delegates will avail of the hospitality of their friends in Calcutta, and will not occupy, unless under special circumstances, any of the houses referred to above.

"A volunteer section has been opened, and already 400 graduates, under-graduates and ex-students have offered themselves to serve as volunteers. The principal business of these volunteers would be to look after the comforts, and attend to the wants of the delegates. Babu Hem Chunder Ray, B. L, Pleader, and Babu Amrita Chunder Ghose, Superintendent, Ripon College have been appointed Secretaries to this section, and possibly Captain Bannon will be entrusted with the charge of controlling this department.

'An Intelligence Department and a Postal Department will be shortly opened at the Tivoli Gardens; and both these departments will possibly be placed in the hands of Babu D. N. Ganguly.

"A medical board has been already appointed. It is composed of some eminent Allopaths, Homœpaths, Kabirajes and Hakims. This board will look after

the health of the delegates and the sanitary arrangements of their quarters.

"Except Madras, no other Province has yet sent information as to the exact number of delegates each will send this time. The Madras Committee have telegraphed that 80 delegates are coming from that Presidency. Mr. Gantz was not elected as a delegate, and so he is coming out as a visitor."

It is a matter of supreme regret to the Reception Committee that both Mr. W. C. Bonnerjee and Babu Surendranath Banerjee are indisposed and unable to take part in their arrangements. They are happily much better now, and with their advice and counsel the Managing Committee are perfecting the arrangements. Mr. Hume's organising powers are being tested hard and in his arduous labour he is much relieved by the advice and help of sympathetic friends like Mr. Caine and others. The Pavilion has been built in three blocks. The two end blocks rise in tiers and are intended for the general public. The centre block is split into two parts, one half includes the platform for the Chairman and the several delegates who will be elected as speakers, and the other will be reserved for the managing committee, office-bearers of branches, the press and special delegates. Another portion will accommodate the remaining delegates on a gallery, above which a platform has been erected for the exclusive use of distinguished visitors and such ladies as may care to attend the meetings. The pavilion is a thatched one, tarpaulins covering the roof, to protect it in the event of rain. It will be remembered that the last Congress resolved to limit the number of the delegates to future Congresses in proportion of one to five millions of population. This limitation has been found impracticable, and it is expected that the number of delegates who will be sent to the ensuing session will not fall short of 1,500, if it does not exceed that figure. An expert short-hand writer has been imported from England to report the proceedings. The proceedings will formally open on Friday, the 26th instant. Mr. Monmohun Ghose, the President of the Reception Committee, will welcome the delegates, who will then elect Mr. Pherozesha Mehta as their Chairman. The first day's business will be done on Saturday with respite on Sunday. Monday and Tuesday will then be filled in and the Congress will disperse with evening parties and such other entertainments as Calcutta may provide for the delegates. The outlook for success is very promising and the Sixth National Congress will not, we hope, be behind-hand of any of its predecessors either in splendour or intrinsic worth.

RAILWAY NEWS AND NOTES

THE Viceregal levee on Tuesday last was very crowded. The arrangements were much better than what the Calcutta public has been accustomed to for some time. The presentations occupied two hours and there was a large number of new presentations. Those unavoidably absent were comparatively few though the published list in this regard is by no means accurate.

THE annual State Ball at Government House will take place on Thursday, the 8th proximo, and the State Dinner on the 1st of January.

THE Town Hall Ball to Sir Steuart and Lady Bayley on Monday last was an eminent success, as it was crowded by all sections of the European community. Their Excellencies Lord and Lady Lansdowne and His Excellency Sir Edmond Fremantle were present. Sir Steuart and Lady Bayley left for Bombay on Wednesday night by mail train. Sir Charles Elliott took over charge of his office formally on Tuesday morning.

BY special invitation Sir Steuart lunched with the Viceroy on Wednesday and the Secretariat offices were all closed in honor of his departure. A large crowd of European and native gentlemen was present at the Howrah Station to wish him godspeed, and all due formalities were observed by the orders of the Government of India as if he were still in office. Before leaving Calcutta he was, we hear, pleased to commute, to transportation for life, the sentence of death, passed on Nundo Lal Kundu, of Pubna. The ground of mercy was that there was an absence of motive for the crime.

PRIOR to his departure the Jain community of Moorshedabad, the Calcutta Medical School, and the Armenian community of Calcutta each forwarded to Sir Steuart Bayley a farewell address. Sir Steuart could not make time to receive each deputation, but sent them suitable replies expressive of his sincere gratification at these marks of universal approbation. The principal residents of Arrah, and the members of the local Municipality, the District and Local Boards, assembled at the Railway station to bid farewell to Sir Steuart and Lady Bayley, who were presented with bouquets and garlands and covered with showers of flowers, amidst the cheers of the assemblage. The Maharaja of Dumraon entertained the distinguished guests at lunch *en route*.

LADY LANSDOWNE held a meeting of the Central Committee of the Dufferin Fund at Government House on Tuesday last.

AN important meeting of the Calcutta University was held on Saturday last, when the report on the Act of Incorporation was considered; and on the motion of Mr. A. M. Bose it was resolved "that the Preamble of the Act should be amended so as to remove the limitation by which the functions of the University are confined to those of an examining body;" "that in future one half of the Fellows be appointed by the Vice-Chancellor and the remaining half be elected." A debate arose as to who will elect such Fellows. After a warm discussion the amendment 'that the Fellows to be elected be all elected by the graduates' was carried by 12 against 10, and became the substantive resolution. The Senate meets again on Saturday, the 3rd of January.

IN accordance with the wishes of Lord Lansdowne, the Chancellor of the Calcutta University, an election will be held at the Senate House, on the 1st of January next, of two persons for appointment as Fellows of the Calcutta University. The electors as well as the two elected persons must be holders of any of the following degrees, *viz*, M. A., M. D., and D. L. of the University. The *Gazette of India* announces that the voting will be in person and voters will be required to present their credentials. The Convocation of the University will take place on the 24 proximo.

THE Registrar of the Calcutta University has lately circulated a statement showing the present state of the financial prospects of the institution in the current year. In the year 1888-89 there was a balance of Rs. 30,000, while in 1889-90 the balance was only Rs. 12,000. The balance should be reduced to less than 11,000, because the bill for printing the Minutes was not submitted before the end of November. On the other hand, the balance this year has been increased by the sale of an edition of Sanskrit Selections, which amounted to nearly Rs. 1,000 more than the corresponding item for the previous year. Making allowance for this, the balance was only Rs. 10,000, against Rs. 30,000 in the year 1888-89.

The total amount of saving will be Rs. 2,144 in the expenditure on Books for the Library, and an increase on expenditure of Rs. 17,400 on account of the charge of plucking boys. We do not know under what heads the falling off has been really distributed; but we can easily guess that whatever they be in future years the evil must increase considerably. The expedient at present proposed is that of raising the fees for examination from 10 to 12 for the Entrance, from 20 to 24 for the F. A. and from 30 to 50 for the B. L. But the rate at which the pluckings go on must tell seriously against the fruitfulness of this resource.

It is not a bad idea at this crisis, the University Dons should jump at the idea of having University Professors paid from their own strong Box instead of the Government supplying the deficit, which can practically mean the pockets of the pupils, or in other words no Professors. Verily, the affairs of the University have fallen under the lead of a body of charlatans!

WE are requested to announce that the Public Meeting announced for Monday, the 22nd December, at 4-30 P. M., at the Town Hall, to elect delegates for the Sixth Indian National Congress, has been postponed to Tuesday, the 23rd instant, at 4-30. Mr. George Yule will take the Chair. Messrs W. S. Caine, C. E. Schwanne, Lalmohun Ghosh and Kalicharan Banerjee will address the Meeting.

ANTI-CONGRESSIONISTS are making too much of an incident to which sensible people will be inclined to attach but little importance. The "Secession" of Mr. Gantz, as it is being put, from the movement is no secession at all for the announcement of his presidency in the forthcoming Congress was only premature. Mr. Gantz had not fully made up his mind as to whether he would accept the extremely onerous duties of presidentship. Mr. Gantz is in full sympathy with the Congress and is unable to come purely for private reasons.

A GREAT artist has passed away. Sir J. Boehm, the sculptor, was found dead in his studio on Saturday before last. He was found thus by the Princess Louise, who was paying him a visit. Sir John Boehm's name is a household word in Indian Presidency towns where his works of art are strewn over Esplanades, *Maidans*, and Town Halls in the shape of statues of great men and some little great. He was a native of Vienna and was one of the greatest sculptors of the age. The long list of his statues includes those of "the Queen in Windsor Castle, Lord Beaconsfield at Westminister, the Prince of Wales at Bombay, Thomas Carlyle on the Thames embankment, and John Bunyan at Bedford.' Calcutta has already a good specimen of his art in the Northbrook statue, in front of the High Court, and in that of Lord Dufferin, shortly expected.

THE Bengal Police Commission will hold a conference from the 2nd to the 9th January to which various public bodies have been invited to send delegates to give evidence. These bodies will include the British Indian Association, the Indian Association, the Defence Association, the Eurasian Association, the Planters Association of Behar, and several other societies.

HIS HIGHNESS the Maharaja of Bhurtpore arrived at Howrah on Wednesday morning. As soon as he arrived at the Calcutta side of the Hughly Bridge, the Artillery at Fort William fired a salute

DR. de JONGH'S LIGHT-BROWN COD LIVER OIL.—ITS UNEQUALLED EFFICACY IN GENERAL DEBILITY AND EMACIATION.—In cases of Debility and Emaciation, the powerful curative influence of Dr. de Jongh's Light Brown Cod Liver Oil is graphically described by Sir Henry Marsh, Bart, M. D., Physician in Ordinary to the Queen in Ireland, who, after extensive use, strongly recommended this preparation, and observed:—"I have frequently prescribed Dr. de Jongh's Light Brown Cod Liver Oil. I consider it to be a very pure Oil, not likely to create disgust, and a therapeutic agent of great value." This eminent Physician remarks:—"With strumous and emaciated subjects, and where the general health is impaired this remedy tells with peculiar efficacy. The reviving and remaining effects of a regular daily course of this animal Oil are highly satisfactory. Its favourable action on the system is renovating; it checks progressive emaciation, restores the yielding health, rebuilds, as it were, the tottering frame, and brings about a most remarkable and salutary change in all the vital funcations." Dr. de Jongh's Light-Brown Cod Liver Oil is sold only in capsuled imperial half-pints, pints, and quarts, with his stamp and signature and the signature of his sole consignees on the capsule and the label under wrapper, by all chemists, druggists and storekeepers. Sole Consignees, Ansar, Larford and Co., 210, High Holborn, London.

of 19 guns. A Guard of Honor of 50 rank and file was furnished by the 17th Bengal Infantry at the Maharajah's residence.

UPROARIOUS anti-Parnellite meetings have taken place at Tipperary and Newry, at which resolutions were passed condemning Mr. Parnell. Mr. Parnell now finds it necessary to be in the aggressive and is conducting his operations pretty vigorously too. In addressing an election meeting in Kilkenny district the other day, he described the seceders as 'gutter sparrows and miserable scum,' which he rescued from obscurity. Michael Davitt and others surprised Mr. Parnell at a meeting at Rachdowuly, and held a rival meeting, when Mr. Parnell left and was hooted. Mr. Parnell does not seem to be faring very well. The freedom of the city of Edinburgh presented to him has been annulled. Michael Davitt and Dr. Tanner followed him wherever he went, and held opposition meetings. Crowds representing both parties fought at Ballynakil and Castlecomer. Davitt, who himself led the attacks of the anti-Parnellites, was badly bruised at Castlecomer, and Mr. Parnell had mud mixed with lime thrown in his eyes, Mr. Parnell has since been addressing meetings with his eyes bandaged.

RAJA PEARY MOHUN MUKERJEE has contributed an interesting note to the proceedings of the Agri-Horticultural Society. Speaking of the large flight of locusts which passed over Calcutta on the 27th November the Raja writes: "It passed over Uttarpara for exactly 3 hours, from 12-45 to 3-45 P. M. The flight was about a mile in width, and from four to twelve feet deep. The rate of flight was about 5 to 6 miles an hour, so that it must have been 15 to 18 miles long. It passed from the south towards the north." This appears to be the first flight which has passed over Calcutta for the last thirty years, and Mr. Cotes thinks that it can be traced back to Rajputana. Mr. Bell Irving mentioned that, in one district of Bengal, some 3,000 *bighas* of indigo had been destroyed by this plague.

THE *Statesman* says that Sir Charles Elliott is to be congratulated on his choice of a successor to Sir John Edgar, "for Mr. Cotton is well known to be a genuine friend to the people, notwithstanding the strong criticism he has come in for of late at the hands of a leading native paper, owing to the part he has played in municipal affairs in Calcutta." We do not know who concocts these stories. Sir John Edgar *does not*, as we said in our last, retire either at an early date or at the end of the cold season, and so the speculations about his successor are premature.

LADY LANSDOWNE and Sir Charles and Lady Elliott will be present at a theatrical performance to be given on Wednesday, the 24th instant, by the members of the Jorasanko Tagore family at the residence of Maharsi Devendro Nath Tagore. A large number of gentlemen have been invited to the entertainment.

AT Friday's meeting of the Supreme Legislative Council the Hon'ble Sir David Barbour introduced a Bill to amend the Indian Merchant Shipping Act, 1880. He also introduced a Bill to amend Act X of 1841 (Registration of Ships).

A DISASTRAOUS accident has occurred in Bombay. On Wednesday about 3 o'clock in the morning a large house at Bengalpoora, near the Crawford Market, occupied by a large number of persons of the labouring class, collapsed suddenly, burying the inmates. The house consisted of a ground floor and four upper stories, and was let out into 22 tenements, occupied by about a hundred persons. An examination of the ruins is said to show that, although the building was only erected three-and-a-half years ago, there is hardly a sound piece of timber in it. It was quite dark when the building fell in. Not a vestige was left standing. Whole families have been killed, and in some cases only one or two members have escaped.

THE *Englishman* thus writes sympathetically of encouragement of sports among native students:—

During many years the introduction of physical training into schools in India was considered quite outside the limits of State interference. Sports, except of a very simple and easy kind being quite unknown to Native boys, the idea of urging physical training on them as a part of their education was only slowly taken up. Now, however, that systematic attention is being directed to physical training, and that numerous schools all over the country are being supplied with gymnasia, a marked improvement in the physique of Native students should be apparent in another ten years. In the Punjab last year gymnastic teachers were attached to all the training institutions, and were largely employed in individual schools. Gymnastic apparatus was supplied to secondary schools, playgrounds were provided, instruction in elementary drill was introduced, and tournaments for cricket and competition in all kinds of athletic sports were widely extended.

THE flag ship *Boadicea* is in port with Rear Admiral Freemantle on board. His Excellency the Viceroy paid her a visit on Wednesday and was received with due honors. Sir Charles Elliot visited her on Friday. She is anchored off the Eden Garden.

ALTHOUGH the cold is by no means severe this year many cases of pthisis have broken out in Calcutta and some have proved fatal. The fever mortality is also high, while cholera of a malignant type is raging in the nothern part of the town with severity. Public health is highly unsatisfactory and the sanitary authorities with all their boasting are perfectly powerless in the matter.

MR. FRANK Lincoln, the great polyglot humourist of America, has after a prolonged colonial tour arrived in Calcutta and gave a performance at the Dalhousie Institute on Saturday last. The audience were kept laughing for a couple of hours and the peformance was remarkably successful. Mr. Hudson's season came to a close on Saturday, but the Gondoliers are attracting crowded houses at the Opera House where the evenings are taken up by Dr. Pentecost. The two skating rinks are in full swing while metempsychosis is drawing crowds at Dhurumtolla. This added to the four native Theatres and Mr. Miln, at the Corinthian, Fancy bazars in Free School and the Sadder Street and the approaching Christmas shows and exhibitions are quite keeping up the liveliness of the ditchers. On the 1st and 2nd January next there will be the usual races and Fancy Fair at the Zoo.

MR. Caine arrived in Calcutta on Thursday last. He addressed a large temperance meeting at the Sadharan Bramho Somaj Prayer Hall and yesterday he addressed a large open air meeting at the Wellington Square.

THE local Governments have been asked their opinions on the Report of the recent Factory Commission, which has also been sent direct to the Millowners' Associations and to employers of labour at the manufacturing centres, for an expression of their views.

SIR CHARLES CROSTHWAITE arrived in Calcutta on Wednesday afternoon, and assumed charge of the Public Works portfolio on Thursday under the usual salute.

HIS HIGHNESS the Nawab Bahadur of Murshedabad has arrived in Calcutta, and is staying at 45, Chowringhee. We are glad to learn that His Highness has partly recovered from his severe affliction.

THE Maharajah of Durbhunga, it is stated, intends retiring from the turf; and his stable will be offered for sale after the second Calcutta meeting.

NEWS of a frightful railway accident has been received from Canada. An express from Halifax to Montreal was on Thursday derailed and precipitated from a bridge opposite Quebec. Twenty passengers were killed on the spot and one hundred injured. The details recieved are conflicting, and it is hoped that the number of killed does not exceed ten. The train was overthrown on the bridge which spans the street at St. Joseph, and part only fell over on to the road below.

YOUR LIVER IS KILLING YOU.

NEXT to the kidneys, the largest organ of the body is the one which is most frequently affected with diseases of many kinds and characters. A sluggish or torpid liver is the most common ailment. Are you more tired on rising in the morning than when you went to bed? Do you feel well to day, and half dead to-morrow? Have you a headache, constipation, diarrhœa, occasional chills, moth patches, jaundice, the blues, loss of appetite? Are you irritable, are you out of sorts generally, not knowing what ails you? If you have any of these symptoms you may be sure that the liver is wrong, that it does not perform its work properly, that the bile is not passed into the bowels as it should be, but goes into the blood, and you are liable at any moment to be taken severely ill. In addition to this, your system is in so worn down a state that if there should be any contagious or infectious disease in your neighbourhood you would most surely take it.

Our aim as humanitarians is to prevent sickness, as well as to cure it. Therefore, we urge you to attend to your case now—to-day, by the use of a few bottles of Warner's "SAFE" Cure and Warner's "SAFE" Pills, which, taken in doses as directed, will restore the liver to its natural condition, cleanse the blood, obtain that perfection of health which is yours by right. These remedies can be had at the Bazzars and of all Chemists throughout the world, or of Ballantyne and Sons, Bombay, Calcutta, and Madras.

BARON YVAN writes: Sir,—It is with pleasure that I am able to inform you of the results I have obtained with Chassasing's Pepsine and Diastase Wine and Syrup I have given them to many patients for whom I had previously prescribed, and in vain, all the ordinary medicaments, and I certainly ought to acknowledge that I succeeded in restoring the health of persons, whom I considered as lost, by the use of Chassaing's Wine and Syrup. I trust my testimonial may be of use to you, for it is the simple expression of the truth. Yours very truly, Baron Yvan, Surgeon to the Military Hospitals of Paris and to the Postal Administration.

DOCTOR'S PRESCRIPTION.—Pains in the stomach, their treatment. Statistics show that 80 out of every 100 human beings suffer from the stomach, and as these maladies, with very rare exceptions, occasion bad temper and spleen, the sufferers are a source of annoyance to their families and friends. It is rendering a veritable service to those attacked by dulness, pituites, risings, cramps in the stomach, etc., etc., to draw their attention to the following:—The Parsian Academy of Medicine after numerous experiments has approved and highly recommended the use of Doctor Belloc's Charcoal for maladies of the stomach. See that you get Dr. Belloc's Charcoal Pastilles or Powder, as since Dr. Belloc invented medicinal Charcoal, many inferior imitations have been pressed upon the public.

Young men of sedentary habits, and who consequently suffer from constipation and hemorrhage, are soon cured; while persons to whom the hemorrhagic flux is necessary to their general condition of health, would easily restore it, in the event of suppression, by using Dr. Franck's Grains of Health. This precious medicament also assists in destroying the ascarides, and even the tapeworm.

6

MEMORY. LOISETTE'S System. A Cambridge University Lecturer (Dr. R. N. Ingle) was (Jan. 1890). "much impressed with the possibilities of improvement to Memory which the LOISETTE Lessons open up." "I derived great benefit from your lessons, though at first prejudiced against them by the misrepresentations of Mr. Appleby."—Dr. Geo. Herschell, Physician to the West End Hospital for Diseases of the Nervous System, London. "In three weeks I was able to memorise the names, etc., of 400 men."—Major Jamieson, Bengal C. S. "Having seen the base attempt to rob you, I send, unsolicited, the statement that your system is of great advantage to strong memory, incalculable aid to weak one."—Rev. Dr. J. M Buckly. "Excellent travelling companion."—Capt. J. B. Haye R. N. "Wonderful aid to memory."—Mirza Saderud-din Khan. "Invalnable."—J. J. Francis, Q. C. "Does not involve much labour."—*Statesman*, 23rd Oct., 1887. "Tremendously popular in Oxford."—*Pall Mall Gazette*, 4th February. 1890. Prospectus Free. One Pupil, Rs. 76; Ten pupils, Rs. 19 each. Apply to F. Fisk-Williams, 71, Elliot Road, Calcutta; or to A. LOISETTE, 37, New Oxford Street, London, England.

THE Corinthian Theatre drew a bumper house every night last week, when the performance of Shakespeare's great historical tragedy, Julius Cæsar, proved to be a decided success. The representation was most effective from a spectacular point of view, the great Forum Scene of course forming the centre of attraction. Mr. Miln gave an excellent rendering of the character of Mark Antony in the first instance and he subsequently took the role of Brutus, and Miss Louise Jordan in her impersonation of Lucius is to be highly complimented for the success she achieved The arrangements were all that could be desired and there was hardly a hitch throughout. The Merchant of Venice was put on board on Saturday with great success, and will be repeated to-night and to-morrow. Macbeth, Richard III, Romeo and Juliet, As you like it and other plays will follow.

MESSRS PARRY & Co's., Vulcan Iron Works at 248 Bow Bazar Street marks another feature of European enterprize in this country, and also speaks well for native labour when skillfully trained. We have visited these works, and noted the steady progress being made. Messrs. Parry & Co., have the advantage of the newest machinery in their Works, which consequently enables them to turn out work of superior finish. They have also imported special tools for special work such as for the making of Roofs, Girders and Bridges, and in this department a large amount of work is in course of construction. Their castings should compare favourably with those of their older competitors.

THE Kabuli rioters have been committed to the sessions to take their trial. The charges framed against them are under Sections 148, 149 and 304, for rioting armed with deadly weapons, being members of an unlawful assembly, and culpable homicide not amounting to murder by causing the death of one of their number, who was severely injured and succumbed a few days after his admission to hospital.

IT is satisfactory to learn that the Government of Bengal does not mean to sleep over the floods question. Enquiries into the resultant distress in Furidpur and other Districts are being made and steps are being taken to see if some of the preventible inundations cannot be better coped with. The Chief Engineer to the Government of Bengal has arrived in Burdwan to investigate the nature of the annual devastation by floods of the Damodar river. and devise means, if practicable, for the protection of the lives and property of hundreds of people, who are living in danger during the rains. After the inspection, he will submit a report to Government, giving the results of his investigations. The public bodies interested in this question should now watch the doings of Goverment very closely.

Mr. Robert Hotz

Has pleasure in announcing that he has secured the services of

AN ARTIST OF EUROPEAN REPUTATION and that he is now prepared to turn out at his former moderate rates

Pictures of a Standard hitherto unattainable in India.

The Studio has been entirely renovated and re-decorated, and forms now one of the handsomest rooms in Calcutta.

Portraiture Daily from 9 A. M. to 5 P. M.

Trial Solicited.

SIR STEUART BAYLEY MEMORIAL FUND.

The Memorial Committee have the pleasure to announce the following subscriptions :—

	Rs.
Amount already advertised ...	38,327
His Highness the Maharaja of Hutwah, K.C.I.E.	4,000
His Highness the Maharaja of Durbhanga, K.C.I.E.	1,000
Raja Durga Churn Law, C.I.E. ...	300
Raja Baikantanath Dey	250
Dr. A. S. Lethbridge	250
Lala Bungsegopal Nande	200
Babu Manmothanath Mitter	200
E. J. Martin Esq.	100
Kumar Dowlut Chunder Roy ...	100
Rai Jagadanand Mookerjee Bahadur ...	50
Babu Bijoykissen Mookerji ...	50
Mahamahopadhyaya Pundit Mohesh Chunder Nayaratna, C.I.E.	30
Babu Ramjidas Jhallan	25
„ Damodar Das Burman	25
„ Ashutosh Dhur	25
„ Nobinchand Boral	25
„ Kunjo Lal Bannerji	25
„ Devi Prosad	25
„ Sheo Sunkur Sahai	25
„ Jogendrakishore Roychoudhuri ...	25
„ Charu Chunder Mullick	25
Small Subscriptions	210
Total ...	45,182

(Sd.) JAI PERKASH LAL,
(Sd.) RAJKUMAR SARYADHEKARI.
Honorary Secretaries.

Government Notifications

Calcutta Gazette.—*December* 17, 1890.

GENERAL,— Maulvi Syed Wajid Hossein, Temporary Deputy Magistrate and Deputy Collector, Durbhanga, is allowed leave for one month, under article 291 of the Civil Service Regulations, with effect from the 16th instant.

Lieutenant E. J. Lindsay, Cossipore Artillery Volunteers, is allowed leave of absence for six months, with effect from the date on which he may avail himself of it.

Babu Nanda Lal Bagchi, Deputy Magistrate and Deputy Collector, Bankura, is vested with the powers of a Collector under Act X of 1870, to be exercised in that district,

The following gentlemen, who have recently been appointed of the Indian Civil Service, are appointed to be Assistant Magistrates and Collectors in the Bhagalpur Division, and are posted to the Sadr stations of the Districts mentioned opposite their names:—

Mr. C. E. A. W. Oldham ... ... Monghyr.
„ W, Egerton ... ... Bhagalpur.

Mr. W. B. Oldham, Magistrate and Collector, Burdwan, is allowed furlough for four days, under article 340 of the Civil Service Regulations, in extension of the furlough granted to him under the order of the 6th February 1889.

Mr. D. B. Allen, Magistrate and Collector, is appointed to be Magistrate and Collector of Puri.

Mr. Allen is also appointed to act, until further orders. in the second grade of Magistrates and Collectors,

Mr. A. J. Fraser, Deputy Magistrate and Deputy Collector, Khurda, Puri, is allowed leave for three months, under article 291 of the Civil service Regulations, with effect from the date on which he may be relieved.

Mr. F. W. Duke, Assistant Magistrate and Collector, is appointed to have charge of the Khurda sub-division in the District of Puri. during the absence, on leave, of Mr. A. J. Fraser, or until further orders, on being relieved of his present appointment as Officiating Magistrate and Collector of that district,

Mr. Duke is also appointed to act, until further orders, in the first grade of Joint-Magistrates and Deputy Collectors.

Mr. J. S. Davidson, Deputy Magistrate and Deputy Collector, Jajpur, Cuttack, on leave, is transferred to the Sadr station of the district of Purneah.

Mr. J. A. Bourdillon, Magistrate and Collector, Sarun, is allowed leave for twenty-five days, under article 291 of the Civil Service Regulations, with effect from such date as he may avail himself of it.

Mr. A. E. Staley, Joint-Magistrate and Deputy Collector Sarun, is appointed to act as Magistrate and Collector of that district, during the absence, on leave, of Mr, J. A. Bourdillon, or until further orders.

Mr. P. H. O'brien, Joint-Magistrate and Deputy Collector, Lohardugga, is transferred to the Sadr station of the district of Rungpur.

Mr. B. B. Newbould, Assistant Magistrate and Collector, Dacca, is transferred to the Sadr station of the district of Lohardugga.

Mr. L. P, Shirres, Joint-Magistrate and Deputy Collector, on special duty. is allowed furlough for twenty-two months, under article 340 (b) of the Civil Service Regulations, with effect from the 3rd January 1891.

JUDICIAL DEPARTMENT.—Dr. Sambhu Chunder Mookerjee is appointed to be Honorary Presidency Magistrate for the town of Calcutta.

Mr. Henry James Newhouse is appointed to be an Honorary Magistrate of the Municipal Bench at Kotechandpur, in the district of Jessore, and is vested with the powers of Magistrate of the third class.

Moulvi Mahommed Quaim is appointed to be an Honorary Magistrate of the Bench at Dinapur, in the district of Patna. He will continue to exercise the powers of a Magistrate of the second class, with which he has already been invested.

The following officers are vested with the powers of a Magistrate of the third class :—

Mr C E A W Oldham, Assistant Magistrate and Collector Monghyr.

Mr W Egerton, Assistant Magistrate and Collector, Bhagalpur.

Mr R Nathan, Officiating Joint-Magistrate and Deputy Collector, Meherpur, Nadiya, is appointed to act as a Justice of the Peace within the territories under the Lieutenant-Governor's control.

Amusement.

CORINTHIAN THEATRE.

To-night, *Monday*, December 22nd
and
To-morrow, *Tuesday*, December 23rd.

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Wednesday—Xmas Eve
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MACBETH.

Saturday, December, 27th.

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For INDIA and all HOT CLIMATES this sweetly scented emollient Milk is INVALUABLE
IT KEEPS the SKIN COOL and REFRESHED in the HOTTEST WEATHER,
Removes and prevents all SUNBURN, REDNESS, FRECKLES, TAN, etc., and
RENDERS the SKIN DELICATELY SOFT, SMOOTH and WHITE.
It entirely prevents it from becoming DRY and WRINKLED, and PRESERVES the COMPLEXION from the scorching effects of the SUN and WIND more effectually than any other preparation. The IRRITATION caused by the BITES and STINGS of INSECTS is wonderfully allayed by its use. For imparting that soft velvety feeling to the skin, this delightful preparation has no equal! Sold by all Chemists.
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Bamboo and Cocoanut
Cash Rs. 37.

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Bamboo Links
Cash Rs. 29.

Gold "Tomari" (Thine only) Brooch	Cash Rs.	35
Same Brooch	Set Pearls ... Cash Rs.	70
Ditto	Set Diamond ... Cash Rs.	180
Ditto	*In Silver* .. Cash Rs.	*8*

Gold "Tomari" Bangle	... Cash Rs.	75
Ditto	Set Pearls ... Cash Rs.	115
Ditto	Set Diamonds .. Cash Rs.	270
Same in Sterling Silver	... Cash Rs.	16

Gold Bamboo Bangles in various Widths Rs. 46, 85, 110.

Gold & Diamond ornaments as worn by native gentry & nobility made to order in all styles.

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We make it our special business to have always a large selection of goods of purely Indian design and shape manufactured by us in our art workshops in Delhi and collected by experts from all parts of India. This enables buyers to inspect all kinds of art manufactures and antiquities in one place.

As we make our purchases from the manufacturers themselves and at the proper season for cash and are the largest buyers in the country we are able to sell goods at all our branches cheaper than they can be purchased by private individuals at the place of production.

It is well known that much time is lost in bargaining with native makers and petty dealers, and that it is most difficult for the animated to buy advantageously from them: one system of fixed marked prices obviates this, and hence saves time and facilitates purchase.

Those desirous of sending to friends at Home or in India momentoes of the coming festive season cannot do better than inspect our Stock, we are glad to pack goods purchased and deliver them in any part of the world. We keep a large collection of antiquities, such as Bronzes, Coins, Manuscripts, Pictures, Wood, Ivory, and Stone Works, Shawls, Indian Clothes Arms, and personal Ornaments.

New Art Manufactures. We keep from all parts of India a large stock of Brass and Copperware, plain, enamelled, and inlaid, Ivory, Wood and Stone Carings, Ivory inlaid articles; Mosaic works; Embroidery on Silk and, other stuffs in gold, silver and silk; Paper all ache work Silver ware, Carpets and Rugs, Hangings and stuffs of all sorts, Paintings on wood, Ivory and paper; Peasant, Jewellery, Pottery and Arm &cs.

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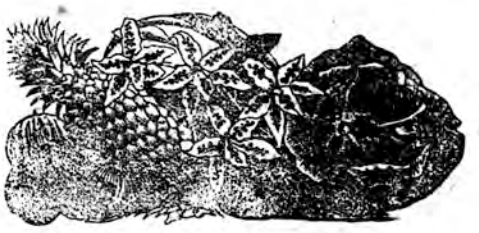
COSSIPORE PRACTICAL INSTITUTION
OF
HORTI-FLORI-AGRICULTURE.



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Gold Brooch set 1 ruby 1 emerald and 2 pearls. Rs. 30 each.

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Ditto, first quality ... ... ,,	56	0
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Do, do. in half pint do. ... ,,	12	0
Sparkling Saumur ... ... ,,	30	0

Pints of the above at Rs. 4 extra per 2 dozen case.

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	Qts Rs. As. p. doz.	Qts. Rs. As. p. bot.
Genuine Extra Old Pale Brandy, particularly recommended as the best imported ... ... nett ...		9 0
Apricot Brandy ... .. ,, ...		7 0
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Peg do.	27 0	2 0
Exshaw's No, 1 .. ... ,,	46 0	4 6
Do. ,, 2 ... ... ,,	29 0	2 8
Hennessey's * ... ... ,,	37 0	3 4
Do. * * ... ... ,,	40 0	3 8
Do. * * * ... ... ,,	44 0	3 12
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J, D. H. Mounie & Co.'s Vine Leaf * ... ... ,,	32 0	2 12
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Ginger Brandy (Crabbie's .. ,,	34 0	3 0
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Four Red Crowns (Robt. Brownes's) ... ... ,,	23 8	,,
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a soothing and emollient milk for the face, and is most cooling to the skin in hot climates; it removes freckles, tan, sunburn, roughness and redness of the skin, pimples, cutaneous eruptions &c., and produces soft fair skin, and a lovely delicate complexion,

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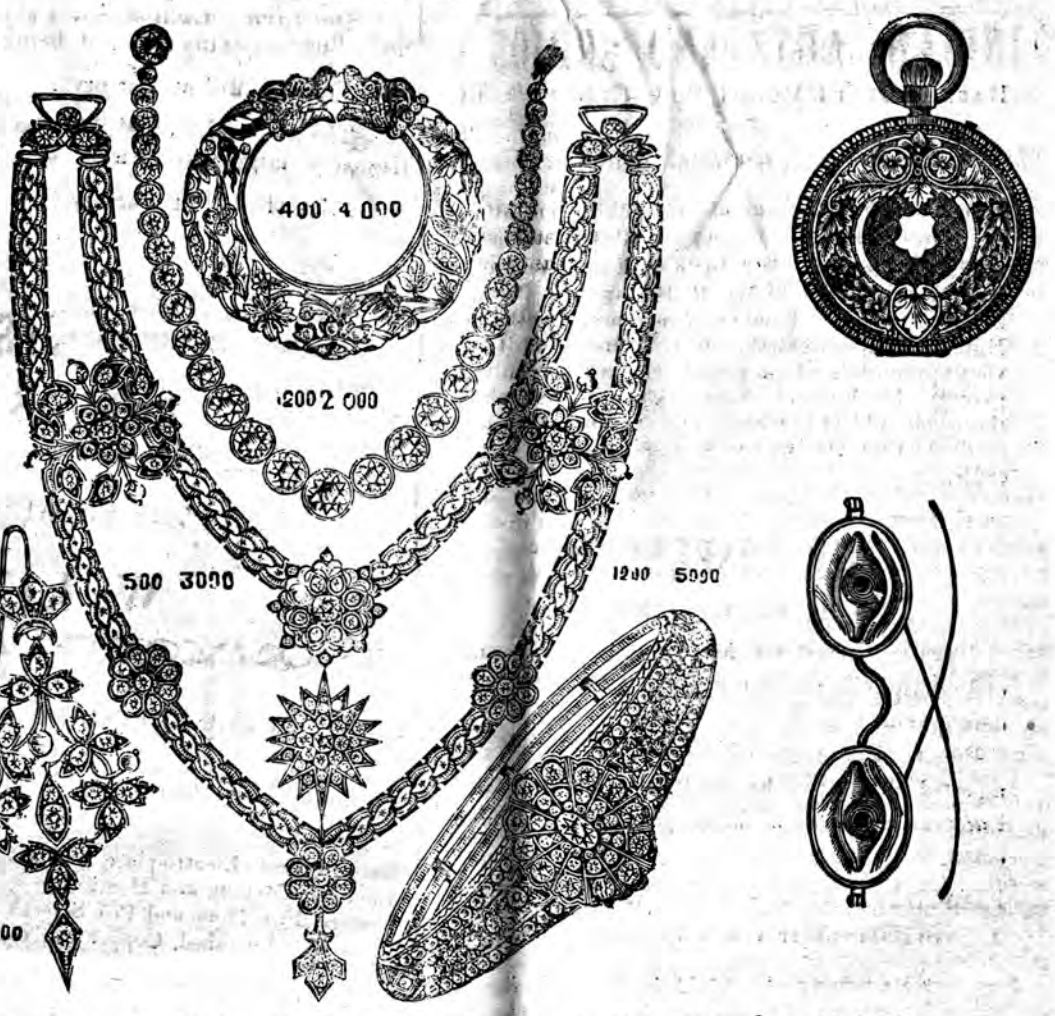

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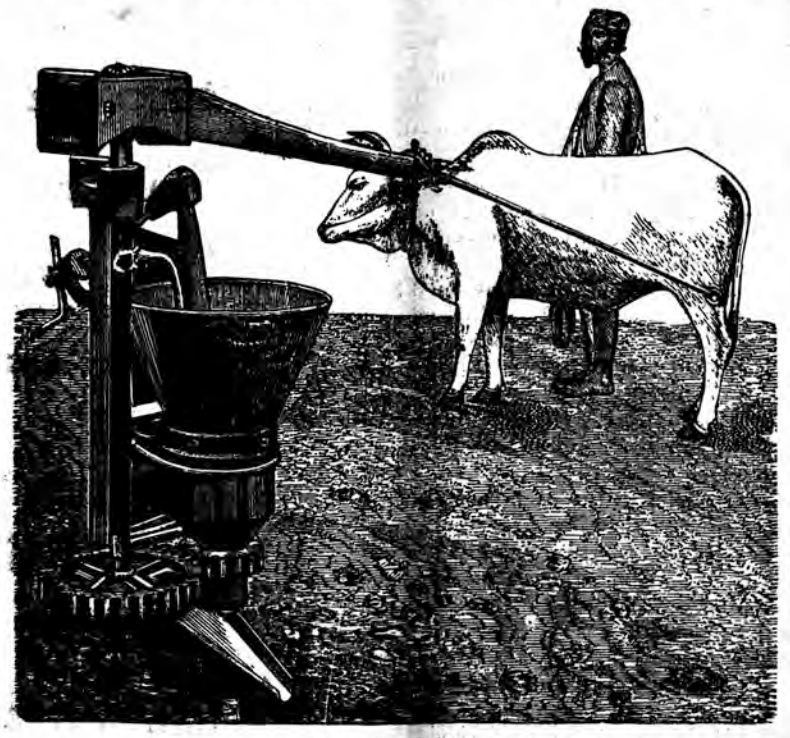

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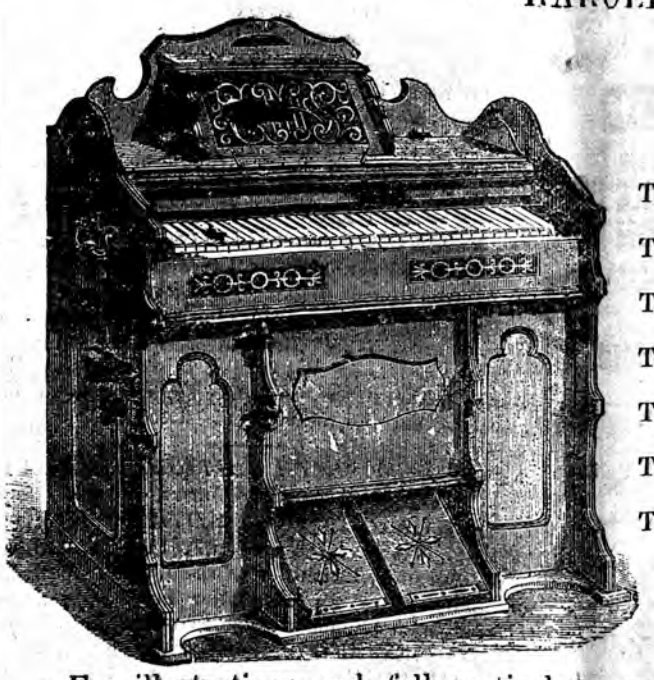

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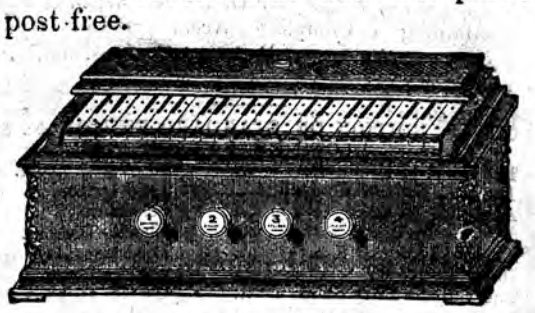

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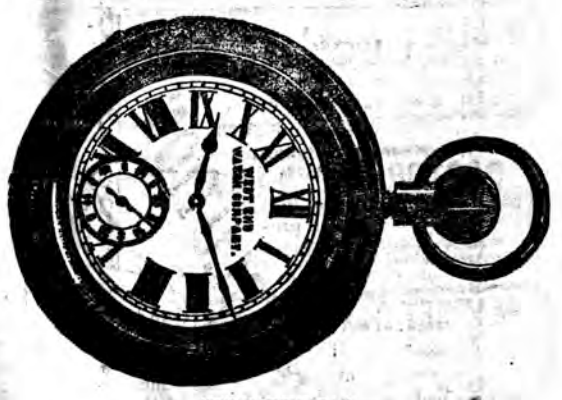

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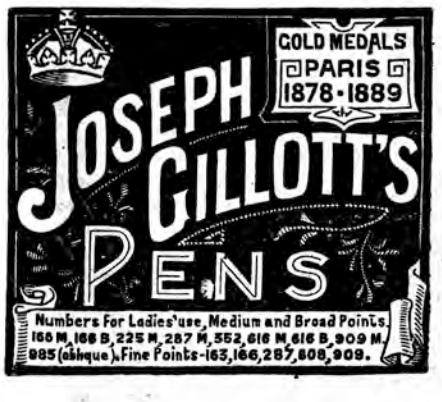
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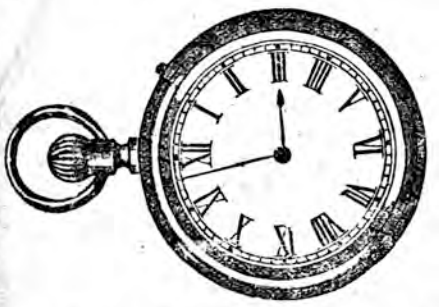

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